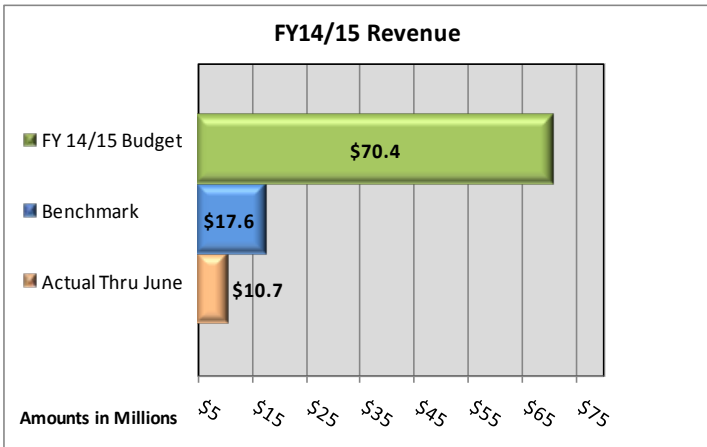


# General Fund Financial Report July 2014 through September 2014 Unaudited FY 2014-15



## Revenue:

As of September 30, 2014 revenue receipts total \$10.7 million. The benchmark is \$17.6.

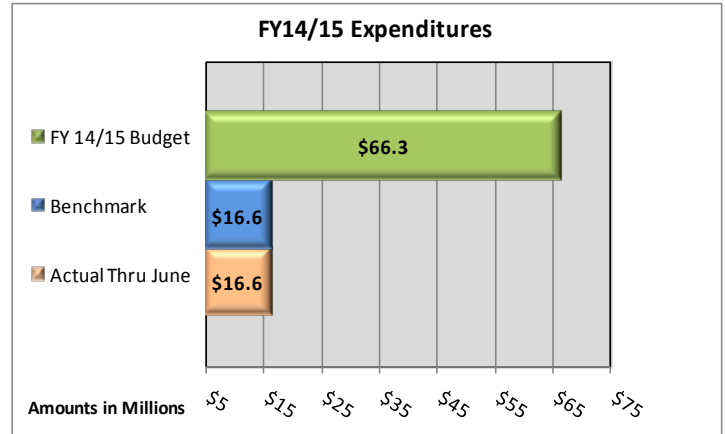
Revenue receipts are 15.2% of budget. This compares to 14.3% in FY13/14 and 14.5% in FY12/13.

Additional detail is provided on the following page.

## Expenditures:

As of September 30, 2014 expenditures are \$16.6 million. The benchmark is \$16.6 million.

Additional detail is provided on the following pages.



## Summary of Change in Fund Balance to Date:

(Numbers Rounded to Nearest Thousand)	Current FY		
	FY14/15 Budget	Actual YTD as of Sep-14	Benchmark
Beginning Fund Balance	\$ 13,777	\$ 14,656	\$ 3,444
<b>Sources:</b>			
Revenues	\$ 70,390	\$ 10,728	\$ 17,598
Transfers In	4	4	1
Total Sources	\$ 70,394	\$ 10,732	\$ 17,599
<b>Uses:</b>			
Expenditures	\$ 66,250	\$ 16,586	\$ 16,563
Emergency Reserves	9,042	-	\$ 2,261
Transfers Out	8,879	3,438	2,220
Total Uses	\$ 84,172	\$ 20,024	\$ 21,043
Ending Fund Balance	\$ (0)	\$ 5,364	\$ (0)

The FY14/15 actual beginning fund balance exceeds the budgeted amount due to better than expected revenue receipts in FY13/14 along with the ongoing effort by directors and elected officials to reduce spending.

## Comparison to Budget - Revenue:

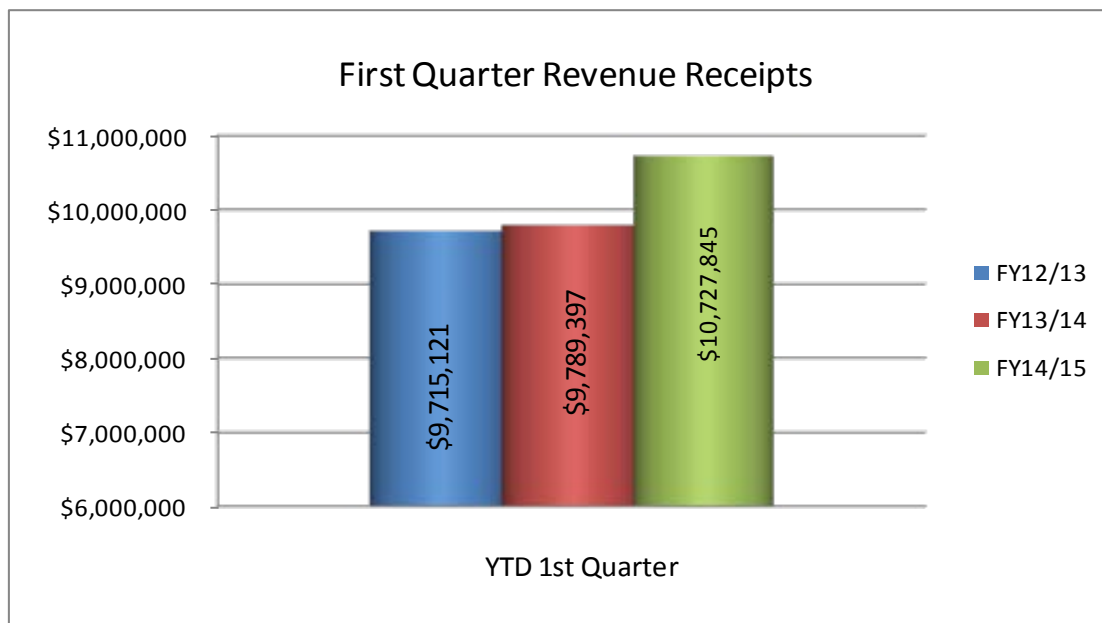
Total Revenue is 9.8% below benchmark. This compares to 10.7% below for the first quarter of FY13/14. The largest dollar amount above benchmark is Charges for Services. This is primarily due to Indirect Cost Revenue and Treasurer's Office Fees collections. The largest dollar amount below benchmark is Property Taxes where only 2% of budget has been collected.

The budget and actual receipts for State Shared Sales Tax include the Arizona Health Care Cost Containment System (AHCCCS) portion, which has increased from last year.

					Months		3	Actual Vs
	Year-to-Date Actual				Benchmark			Benchmark
			% of	Budget Less	% of	Actual Over /		Favorable
	Budget	Actual	Budget	Actual	Budget	(Under)		(Unfavorable)
For the Month Ending September 30, 2014								Variance
Revenue:								
Property Tax Revenues	23,677,798	464,519	2.0%	23,213,279	25.0%	(5,454,931)		(23.0%)
Auto In Lieu Tax	4,605,707	1,182,481	25.7%	3,423,226	25.0%	31,054		0.7%
State Shared Sales Tax	19,163,380	4,428,038	23.1%	14,735,342	25.0%	(362,807)		(1.9%)
County Sales Tax	11,794,780	2,739,515	23.2%	9,055,266	25.0%	(209,181)		(1.8%)
Franchise Tax	156,514	31,144	19.9%	125,370	25.0%	(7,985)		(5.1%)
Licenses and Permtis	579,789	99,143	17.1%	480,646	25.0%	(45,804)		(7.9%)
Intergovernmental	3,960,135	41,429	1.0%	3,918,706	25.0%	(948,605)		(24.0%)
Charges for Services	3,710,678	1,087,731	29.3%	2,622,947	25.0%	160,062		4.3%
Fines and Forfeitures	1,343,572	222,370	16.6%	1,121,202	25.0%	(113,523)		(8.4%)
Interest on Investment	50,000	10,964	21.9%	39,036	25.0%	(1,536)		(3.1%)
Interest on Taxes	960,641	329,981	34.4%	630,660	25.0%	89,821		9.4%
Rents	23,052	956	4.1%	22,096	25.0%	(4,807)		(20.9%)
Miscellaneous	364,346	89,575	24.6%	274,771	25.0%	(1,512)		(0.4%)
Total Revenue	70,390,392	10,727,845	15.2%	59,662,547	25.0%	(6,869,753)		(9.8%)

Note 1: Definition of colors used in the Revenue section:

Sources	Projection	Definition	Impact
Revenues	Black	Actual revenue more than benchmark	Positive
Revenues	Red	Actual revenue less than benchmark	Negative

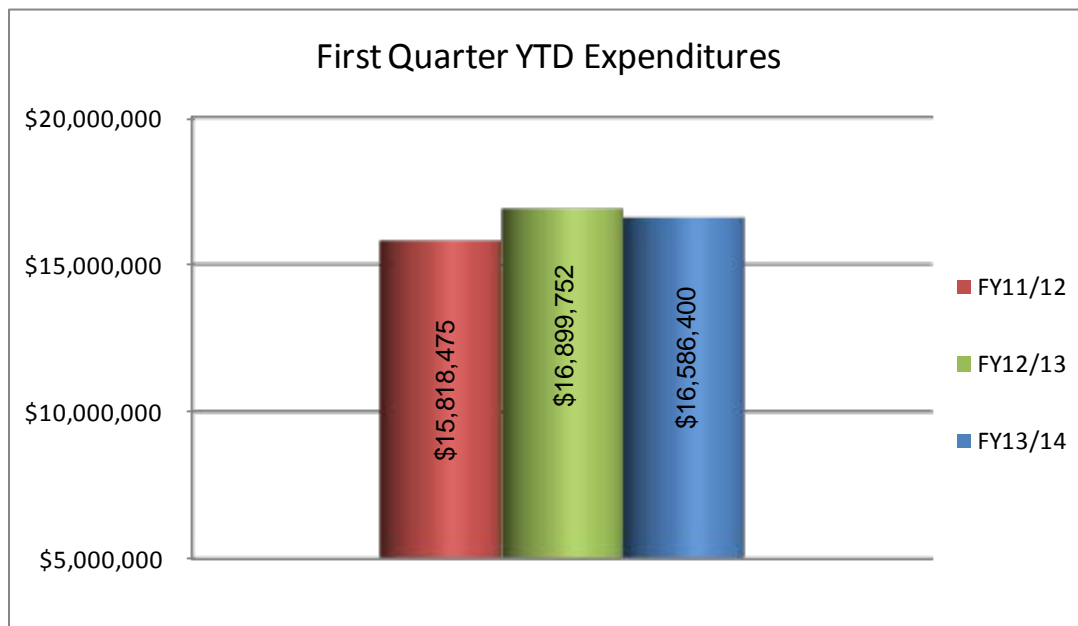


### Comparison to Budget - Expenditures:

Personnel: Of the departments with Personnel budgets, 98% are at or better than their benchmark. This is the same as in FY13/14.

Supplies & Services: Of the departments with Supplies & Services budgets, 42% of departments are at or better than their benchmark. In FY13/14, 34% were at or better than benchmark. The low percentage is primarily due to the timing of payments. Many one-time costs occur in the first quarter.

Capital Outlay: Of the departments with Capital Outlay budgets, 80% are at or better than their benchmark. This compares to 20% in FY13/14.



### Yuma County Finance Department

## GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

Pay Periods							7	Actual Vs
Months							3	Benchmark
Year-to-Date Actual								Variance
As of November 26, 2014	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under		Favorable (Unfavorable)
<b>County Administrator (0100)</b>								
Personnel	1,250,331	298,618	23.9%	951,713	26.9%	38,009		3.0%
Supplies and services	111,692	38,332	34.3%	73,360	25.0%	(10,409)		(9.3%)
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>1,362,023</b>	<b>336,950</b>	<b>24.7%</b>	<b>1,025,073</b>		<b>27,601</b>		<b>0.3%</b>
<b>Board of Supervisors (0101)</b>								
Personnel	473,183	116,429	24.6%	356,754	26.9%	10,966		2.3%
Supplies and services	39,146	7,323	18.7%	31,823	25.0%	2,464		6.3%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
<b>Total Expenditures</b>	<b>512,329</b>	<b>123,752</b>	<b>24.2%</b>	<b>388,577</b>		<b>13,430</b>		<b>0.8%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Treasurer (0200)</b>							
Personnel	629,676	151,903	24.1%	477,773	26.9%	17,625	2.8%
Supplies and services	163,451	81,381	49.8%	82,070	25.0%	(40,518)	(24.8%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>793,127</b>	<b>233,284</b>	<b>29.4%</b>	<b>559,843</b>		<b>(22,893)</b>	<b>(4.4%)</b>
<b>Assessor (0300)</b>							
Personnel	1,562,153	360,487	23.1%	1,201,666	26.9%	60,093	3.8%
Supplies and services	403,914	194,228	48.1%	209,686	25.0%	(93,250)	(23.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,966,067</b>	<b>554,715</b>	<b>28.2%</b>	<b>1,411,352</b>		<b>(33,157)</b>	<b>(3.2%)</b>
<b>Recorder (0500)</b>							
Personnel	453,575	106,441	23.5%	347,134	26.9%	15,675	3.5%
Supplies and services	170,378	62,155	36.5%	108,223	25.0%	(19,560)	(11.5%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>623,953</b>	<b>168,595</b>	<b>27.0%</b>	<b>455,358</b>		<b>(3,885)</b>	<b>(2.0%)</b>
<b>Election Services (0600)</b>							
Personnel	224,137	67,774	30.2%	156,363	26.9%	(7,430)	(3.3%)
Supplies and services	297,093	170,374	57.3%	126,719	25.0%	(96,101)	(32.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>521,230</b>	<b>238,148</b>	<b>45.7%</b>	<b>283,082</b>		<b>(103,531)</b>	<b>(20.7%)</b>
<b>County Attorney- Civil (0800)</b>							
Personnel	661,687	162,202	24.5%	499,485	26.9%	15,945	2.4%
Supplies and services	24,899	7,655	30.7%	17,244	25.0%	(1,431)	(5.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>686,586</b>	<b>169,857</b>	<b>24.7%</b>	<b>516,729</b>		<b>14,514</b>	<b>0.3%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual				Pay Periods Months		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>County Attorney- Criminal (0801)</b>							
Personnel	2,915,154	699,851	24.0%	2,215,303	26.9%	84,999	2.9%
Supplies and services	217,061	49,844	23.0%	167,217	25.0%	4,421	2.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,132,215</b>	<b>749,695</b>	<b>23.9%</b>	<b>2,382,520</b>		<b>89,420</b>	<b>1.1%</b>
<b>County Attorney- Administration (0802)</b>							
Personnel	374,094	88,170	23.6%	285,924	26.9%	12,547	3.4%
Supplies and services	220,986	42,024	19.0%	178,962	25.0%	13,222	6.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>595,080</b>	<b>130,195</b>	<b>21.9%</b>	<b>464,885</b>		<b>25,770</b>	<b>3.1%</b>
<b>Clerk of Superior Court (0900)</b>							
Personnel	1,884,785	442,218	23.5%	1,442,567	26.9%	65,224	3.5%
Supplies and services	165,774	33,746	20.4%	132,028	25.0%	7,698	4.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,050,559</b>	<b>475,963</b>	<b>23.2%</b>	<b>1,574,596</b>		<b>72,922</b>	<b>1.8%</b>
<b>Superior Court (1000)</b>							
Personnel	2,855,915	694,838	24.3%	2,161,077	26.9%	74,062	2.6%
Supplies and services	228,987	56,456	24.7%	172,531	25.0%	791	0.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,084,902</b>	<b>751,294</b>	<b>24.4%</b>	<b>2,333,608</b>		<b>74,853</b>	<b>0.6%</b>
<b>Superior Court- Security (1001)</b>							
Personnel	531,248	129,724	24.4%	401,524	26.9%	13,304	2.5%
Supplies and services	25,764	20,272	78.7%	5,492	25.0%	(13,831)	(53.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>557,012</b>	<b>149,996</b>	<b>26.9%</b>	<b>407,016</b>		<b>(527)</b>	<b>(1.9%)</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Superior Court- Collections (1002)</b>							
Personnel	371,853	81,260	21.9%	290,593	26.9%	18,855	5.1%
Supplies and services	46,530	19,096	41.0%	27,434	25.0%	(7,464)	(16.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>418,383</b>	<b>100,356</b>	<b>24.0%</b>	<b>318,027</b>		<b>11,391</b>	<b>1.0%</b>
<b>Superior Court- Trial Services (1003)</b>							
Personnel	202,946	48,864	24.1%	154,082	26.9%	5,776	2.8%
Supplies and services	683,227	110,919	16.2%	572,308	25.0%	59,888	8.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>886,173</b>	<b>159,783</b>	<b>18.0%</b>	<b>726,390</b>		<b>65,663</b>	<b>7.0%</b>
<b>Conflict Administrator (1004)</b>							
Personnel	58,189	14,293	24.6%	43,896	26.9%	1,373	2.4%
Supplies and services	1,318,015	351,544	26.7%	966,471	25.0%	(22,041)	(1.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,376,204</b>	<b>365,838</b>	<b>26.6%</b>	<b>1,010,366</b>		<b>(20,668)</b>	<b>(1.6%)</b>
<b>Superior Court- IT Personnel Service (1005)</b>							
Personnel	304,560	74,778	24.6%	229,782	26.9%	7,219	2.4%
Supplies and services	142,447	37,709	26.5%	104,738	25.0%	(2,098)	(1.5%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>447,007</b>	<b>112,487</b>	<b>25.2%</b>	<b>334,520</b>		<b>5,122</b>	<b>(0.2%)</b>
<b>Justice Court #1 (1100)</b>							
Personnel	1,046,847	240,819	23.0%	806,028	26.9%	41,024	3.9%
Supplies and services	108,593	39,063	36.0%	69,530	25.0%	(11,914)	(11.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,155,440</b>	<b>279,882</b>	<b>24.2%</b>	<b>875,558</b>		<b>29,110</b>	<b>0.8%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Justice Court #2 (1101)</b>							
Personnel	336,981	79,767	23.7%	257,214	26.9%	10,958	3.3%
Supplies and services	44,744	11,578	25.9%	33,166	25.0%	(392)	(0.9%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>381,725</b>	<b>91,345</b>	<b>23.9%</b>	<b>290,380</b>		<b>10,567</b>	<b>1.1%</b>
<b>Justice Court #3 (1102)</b>							
Personnel	294,078	69,988	23.8%	224,090	26.9%	9,187	3.1%
Supplies and services	39,324	10,264	26.1%	29,060	25.0%	(433)	(1.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>333,402</b>	<b>80,251</b>	<b>24.1%</b>	<b>253,151</b>		<b>8,754</b>	<b>0.9%</b>
<b>Constable #1 (1200)</b>							
Personnel	250,267	61,499	24.6%	188,768	26.9%	5,881	2.3%
Supplies and services	46,474	23,379	50.3%	23,095	25.0%	(11,760)	(25.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>296,741</b>	<b>84,878</b>	<b>28.6%</b>	<b>211,863</b>		<b>(5,879)</b>	<b>(3.6%)</b>
<b>Constable #2 (1201)</b>							
Personnel	80,845	19,914	24.6%	60,931	26.9%	1,852	2.3%
Supplies and services	4,997	2,540	50.8%	2,457	25.0%	(1,290)	(25.8%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>85,842</b>	<b>22,454</b>	<b>26.2%</b>	<b>63,388</b>		<b>562</b>	<b>(1.2%)</b>
<b>Constable #3 (1202)</b>							
Personnel	-	-	0.0%	-	26.9%	-	26.9%
Supplies and services	4,374	258	5.9%	4,116	25.0%	836	19.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>4,374</b>	<b>258</b>	<b>5.9%</b>	<b>4,116</b>		<b>836</b>	<b>19.1%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Pay Periods					7	Actual Vs
	Months					3	Benchmark
	Year-to-Date Actual					Variance	
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	Favorable (Unfavorable)
<b>Victim Services (1300)</b>							
Personnel	259,624	63,753	24.6%	195,871	26.9%	6,145	2.4%
Supplies and services	3,115	2,843	91.3%	272	25.0%	(2,064)	(66.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>262,739</b>	<b>66,596</b>	<b>25.3%</b>	<b>196,143</b>		<b>4,081</b>	<b>(0.3%)</b>
<b>Public Defender (1400)</b>							
Personnel	1,835,187	436,749	23.8%	1,398,438	26.9%	57,340	3.1%
Supplies and services	361,981	82,824	22.9%	279,157	25.0%	7,671	2.1%
Capital outlay	9,243	-	0.0%	9,243	25.0%	2,311	25.0%
<b>Total Expenditures</b>	<b>2,206,411</b>	<b>519,573</b>	<b>23.5%</b>	<b>1,686,838</b>		<b>67,322</b>	<b>1.5%</b>
<b>Non-Department (1600)</b>							
Personnel	242,761	17,598	7.2%	225,163	26.9%	47,760	19.7%
Supplies and services	1,851,160	387,196	20.9%	1,463,964	25.0%	75,594	4.1%
Capital outlay	105,000	-	0.0%	105,000	25.0%	26,250	25.0%
<b>Total Expenditures</b>	<b>2,198,921</b>	<b>404,794</b>	<b>18.4%</b>	<b>1,794,127</b>		<b>149,605</b>	<b>6.6%</b>
<b>County Administrator- Channel 77 (1601)</b>							
Personnel	113,964	10,328	9.1%	103,637	26.9%	20,355	17.9%
Supplies and services	52,149	4,497	8.6%	47,652	25.0%	8,541	16.4%
Capital outlay	56,736	-	0.0%	56,736	25.0%	14,184	25.0%
<b>Total Expenditures</b>	<b>222,849</b>	<b>14,824</b>	<b>6.7%</b>	<b>208,025</b>		<b>43,080</b>	<b>18.3%</b>
<b>Juvenile Court- Administration (1700)</b>							
Personnel	1,171,901	284,280	24.3%	887,621	26.9%	31,232	2.7%
Supplies and services	334,948	96,427	28.8%	238,521	25.0%	(12,690)	(3.8%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,506,849</b>	<b>380,708</b>	<b>25.3%</b>	<b>1,126,141</b>		<b>18,541</b>	<b>(0.3%)</b>



## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Pay Periods					7	Actual Vs
	Months					3	Benchmark
	Year-to-Date Actual					Variance	
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	Favorable (Unfavorable)
<b>Juvenile Court- Detention (1800)</b>							
Personnel	2,738,735	638,261	23.3%	2,100,474	26.9%	99,090	3.6%
Supplies and services	613,444	165,094	26.9%	448,350	25.0%	(11,733)	(1.9%)
Capital outlay	49,416	-	0.0%	49,416	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,401,595</b>	<b>803,355</b>	<b>23.6%</b>	<b>2,598,240</b>		<b>87,358</b>	<b>1.4%</b>
<b>Financial Services (1900)</b>							
Personnel	1,337,469	309,450	23.1%	1,028,019	26.9%	50,638	3.8%
Supplies and services	90,654	18,244	20.1%	72,410	25.0%	4,419	4.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,428,123</b>	<b>327,694</b>	<b>22.9%</b>	<b>1,100,429</b>		<b>55,057</b>	<b>2.1%</b>
<b>Legal Defender (2000)</b>							
Personnel	1,122,575	264,248	23.5%	858,327	26.9%	37,984	3.4%
Supplies and services	110,446	28,408	25.7%	82,038	25.0%	(797)	(0.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,233,021</b>	<b>292,657</b>	<b>23.7%</b>	<b>940,364</b>		<b>37,187</b>	<b>1.3%</b>
<b>Human Resources (2100)</b>							
Personnel	615,681	155,067	25.2%	460,614	26.9%	10,694	1.7%
Supplies and services	164,815	29,316	17.8%	135,499	25.0%	11,887	7.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>780,496</b>	<b>184,383</b>	<b>23.6%</b>	<b>596,113</b>		<b>22,581</b>	<b>1.4%</b>
<b>General Services (2200)</b>							
Personnel	1,666,656	382,251	22.9%	1,284,405	26.9%	66,464	4.0%
Supplies and services	577,782	153,982	26.7%	423,800	25.0%	(9,536)	(1.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	
<b>Total Expenditures</b>	<b>2,244,438</b>	<b>536,233</b>	<b>23.9%</b>	<b>1,708,205</b>		<b>56,927</b>	<b>1.1%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual		Pay Periods Months		7 3		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Information and Technology (2500)</b>							
Personnel	1,684,965	385,947	22.9%	1,299,018	26.9%	67,698	4.0%
Supplies and services	1,186,637	200,322	16.9%	986,315	25.0%	96,337	8.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,871,602</b>	<b>586,269</b>	<b>20.4%</b>	<b>2,285,333</b>		<b>164,035</b>	<b>4.6%</b>
<b>Development Services- Administration (2700)</b>							
Personnel	678,073	142,514	21.0%	535,559	26.9%	40,044	5.9%
Supplies and services	161,216	44,524	27.6%	116,692	25.0%	(4,220)	(2.6%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>839,289</b>	<b>187,037</b>	<b>22.3%</b>	<b>652,252</b>		<b>35,825</b>	<b>2.7%</b>
<b>Development Services- Building Safety (2702)</b>							
Personnel	569,206	100,365	17.6%	468,841	26.9%	52,883	9.3%
Supplies and services	37,736	22,282	59.0%	15,454	25.0%	(12,848)	(34.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>606,942</b>	<b>122,646</b>	<b>20.2%</b>	<b>484,296</b>		<b>40,036</b>	<b>4.8%</b>
<b>Development Services- Environmental (2703)</b>							
Personnel	259,748	64,642	24.9%	195,106	26.9%	5,290	2.0%
Supplies and services	26,594	14,741	55.4%	11,853	25.0%	(8,093)	(30.4%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>286,342</b>	<b>79,383</b>	<b>27.7%</b>	<b>206,959</b>		<b>(2,803)</b>	<b>(2.7%)</b>
<b>Development Services- GIS (2704)</b>							
Personnel	334,777	80,078	23.9%	254,699	26.9%	10,055	3.0%
Supplies and services	120,675	7,443	6.2%	113,232	25.0%	22,725	18.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>455,452</b>	<b>87,521</b>	<b>19.2%</b>	<b>367,931</b>		<b>32,780</b>	<b>5.8%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual		Pay Periods		Actual Vs	
			Months		Benchmark	
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under
						Variance Favorable (Unfavorable)
<b>Development Services- Planning and Zoning (2705)</b>						
Personnel	874,642	176,176	20.1%	698,466	26.9%	59,305 6.8%
Supplies and services	74,158	38,009	51.3%	36,149	25.0%	(19,470) (26.3%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>948,800</b>	<b>214,185</b>	<b>22.6%</b>	<b>734,615</b>		<b>39,835 2.4%</b>
<b>Development Services- Customer Service (2706)</b>						
Personnel	646,818	128,945	19.9%	517,874	26.9%	45,199 7.0%
Supplies and services	27,266	22,666	83.1%	4,600	25.0%	(15,849) (58.1%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>674,084</b>	<b>151,610</b>	<b>22.5%</b>	<b>522,474</b>		<b>29,349 2.5%</b>
<b>Adult Probation (3000)</b>						
Personnel	1,539,588	355,032	23.1%	1,184,556	26.9%	59,472 3.9%
Supplies and services	285,286	97,065	34.0%	188,221	25.0%	(25,744) (9.0%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>1,824,874</b>	<b>452,097</b>	<b>24.8%</b>	<b>1,372,777</b>		<b>33,729 0.2%</b>
<b>Adult Probation- Pretrial (3001)</b>						
Personnel	384,025	91,586	23.8%	292,439	26.9%	11,805 3.1%
Supplies and services	15,945	2,723	17.1%	13,222	25.0%	1,264 7.9%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>399,970</b>	<b>94,309</b>	<b>23.6%</b>	<b>305,661</b>		<b>13,069 1.4%</b>
<b>Adult Probation- Graffiti (3002)</b>						
Personnel	59,299	14,562	24.6%	44,737	26.9%	1,403 2.4%
Supplies and services	12,611	2,789	22.1%	9,822	25.0%	363 2.9%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>71,910</b>	<b>17,351</b>	<b>24.1%</b>	<b>54,559</b>		<b>1,766 0.9%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Pay Periods					7	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Months					3	
	Year-to-Date Actual						
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Sheriff (3300)</b>							
Personnel	8,027,593	1,963,015	24.5%	6,064,578	26.9%	198,260	2.5%
Supplies and services	1,221,746	482,957	39.5%	738,789	25.0%	(177,521)	(14.5%)
Capital outlay	140,000	35,621	25.4%	104,379	25.0%	(621)	(0.4%)
<b>Total Expenditures</b>	<b>9,389,339</b>	<b>2,481,593</b>	<b>26.4%</b>	<b>6,907,746</b>		<b>20,118</b>	<b>(1.4%)</b>
<b>Sheriff- Medical Examiner (3302)</b>							
Personnel	273,996	70,173	25.6%	203,823	26.9%	3,595	1.3%
Supplies and services	285,084	61,190	21.5%	223,894	25.0%	10,081	3.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>559,080</b>	<b>131,363</b>	<b>23.5%</b>	<b>427,717</b>		<b>13,676</b>	<b>1.5%</b>
<b>Emergency Services (3500)</b>							
Personnel	134,410	16,726	12.4%	117,684	26.9%	19,461	14.5%
Supplies and services	41,042	6,164	15.0%	34,878	25.0%	4,096	10.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>175,452</b>	<b>22,890</b>	<b>13.0%</b>	<b>152,562</b>		<b>23,558</b>	<b>12.0%</b>
<b>Public Works- Solid Waste (4600)</b>							
Personnel	342,866	68,167	19.9%	274,699	26.9%	24,143	7.0%
Supplies and services	283,950	51,803	18.2%	232,147	25.0%	19,185	6.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>626,816</b>	<b>119,969</b>	<b>19.1%</b>	<b>506,847</b>		<b>43,328</b>	<b>5.9%</b>
<b>Medical Eligibility (5700)</b>							
Personnel	58,246	3,703	6.4%	54,543	26.9%	11,978	20.6%
Supplies and services	10,902,504	2,682,648	24.6%	8,219,856	25.0%	42,978	0.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>10,960,750</b>	<b>2,686,351</b>	<b>24.5%</b>	<b>8,274,399</b>		<b>54,957</b>	<b>0.5%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2014

As of November 26, 2014	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Public Fiduciary (6100)</b>							
Personnel	481,596	101,664	21.1%	379,932	26.9%	27,996	5.8%
Supplies and services	147,662	32,230	21.8%	115,432	25.0%	4,685	3.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>629,258</b>	<b>133,895</b>	<b>21.3%</b>	<b>495,363</b>		<b>32,681</b>	<b>3.7%</b>
<b>Public Works- Parks (7200)</b>							
Personnel	2,646	646	24.4%	2,000	26.9%	67	2.5%
Supplies and services	8,168	4,658	57.0%	3,510	25.0%	(2,616)	(32.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>10,814</b>	<b>5,304</b>	<b>49.0%</b>	<b>5,510</b>		<b>(2,549)</b>	<b>(24.0%)</b>
<b>School Superintendent (8000)</b>							
Personnel	351,837	86,343	24.5%	265,494	26.9%	8,382	2.4%
Supplies and services	35,915	16,134	44.9%	19,781	25.0%	(7,155)	(19.9%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>387,752</b>	<b>102,477</b>	<b>26.4%</b>	<b>285,275</b>		<b>1,227</b>	<b>(1.4%)</b>
<b>General Fund Contingency</b>							
Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	254,969	-	0.0%	254,969	25.0%	63,742	25.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	6,563,117	-	0.0%	6,563,117	25.0%	1,640,779	25.0%
Reserves	-	-	0.0%	-	25.0%	-	25.0%
<b>Total</b>	<b>6,818,086</b>	<b>-</b>	<b>0.0%</b>	<b>6,818,086</b>	<b>25.0%</b>	<b>1,704,522</b>	<b>25.0%</b>

Note 1: Vacant positions and the timing of expenditures can significantly affect how a department's expenditures compare to the benchmark.

Note 2: Definition of colors used in the Expenditure section:

Uses	Projection	Definition	Impact
Expenditures	Black	Actual expenditures less than benchmark	Positive
Expenditures	Red	Actual expenditures more than benchmark	Negative

Note 3: The figures represented in this report are un-audited figures and are subject to change.